

Taxation statistics 2009–10

Table 6D: Trust returns

Selected items, by trust type, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of *Taxation statistics 2009–10*.

2 In previous years' Taxation Statistics, referred to as "Simplified Tax System (STS) depreciating assets".

3 In previous years' Taxation Statistics, referred to as "Entrepreneurs tax offset STS group turnover".

4 In previous years' Taxation Statistics, referred to as "Entrepreneurs tax offset Net STS income".

5 Includes invalid trust types and those trusts that did not state a type.

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Number of trusts	All current assets		Total assets	
	no.	no.	\$	no.	\$
Discretionary trust - main source from investment	281,270	155,340	79,593,824,760	161,580	260,900,170,646
Discretionary trust - main source from trading	225,335	188,420	56,913,107,007	193,450	175,578,129,603
Unit trust	78,555	59,170	116,837,318,053	61,400	495,039,863,364
Deceased estate	43,140	3,020	1,181,363,507	3,200	3,532,519,151
Discretionary trust - main source from service-management	37,820	29,410	7,712,315,618	30,330	19,962,172,751
Other fixed trust	16,995	3,495	11,180,386,313	3,665	27,571,301,354
Hybrid trust	9,725	6,170	6,940,647,220	6,380	29,262,274,315
Public unit trust - unlisted	4,910	4,140	367,669,945,851	4,350	1,116,323,296,428
Cash management unit trust	550	355	20,377,170,803	380	26,475,536,793
Public unit trust - listed	375	280	25,407,387,084	290	124,410,711,965
Other ⁵	3,400	805	1,532,655,649	865	7,686,365,366
Total	702,080	450,605	695,346,121,865	465,885	2,286,742,341,736

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	All current liabilities		Total liabilities	
	no.	\$	no.	\$
Discretionary trust - main source from investment	132,695	118,024,850,984	152,415	216,039,121,335
Discretionary trust - main source from trading	177,465	77,840,690,111	188,135	148,507,479,424
Unit trust	53,850	116,892,273,795	57,730	289,870,858,389
Deceased estate	1,715	374,963,571	1,875	618,285,650
Discretionary trust - main source from service-management	27,150	10,528,045,226	29,040	19,034,551,269
Other fixed trust	3,030	10,143,662,572	3,315	21,750,834,330
Hybrid trust	5,060	6,502,702,176	5,770	25,132,814,151
Public unit trust - unlisted	3,960	87,815,991,600	4,125	125,447,819,148
Cash management unit trust	295	569,370,978	335	657,342,555
Public unit trust - listed	260	17,488,622,798	275	40,668,399,928
Other ⁵	575	1,243,573,033	690	4,591,937,434
Total	406,060	447,424,746,844	443,705	892,319,443,613

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Proprietors' funds		Opening stock	
	no.	\$	no.	\$
Discretionary trust - main source from investment	158,960	45,649,525,700	5,945	2,838,498,937
Discretionary trust - main source from trading	187,725	6,555,532,729	56,575	11,601,560,356
Unit trust	60,600	204,465,762,768	10,590	13,442,844,658
Deceased estate	2,780	2,842,814,325	365	30,911,453
Discretionary trust - main source from service-management	29,225	1,347,073,969	1,595	264,941,117
Other fixed trust	3,500	5,944,196,264	535	303,916,080
Hybrid trust	6,290	4,238,940,726	775	526,356,465
Public unit trust - unlisted	4,255	997,549,567,629	65	18,367,219,124
Cash management unit trust	360	25,820,094,682	30	12,890,172
Public unit trust - listed	285	82,476,262,041	25	195,354,403
Other ⁵	810	3,101,450,448	85	63,158,381
Total	454,785	1,379,991,221,281	76,580	47,647,651,146

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Purchases and other costs		Closing stock	
	no.	\$	no.	\$
Discretionary trust - main source from investment	6,810	7,004,941,730	6,195	2,872,427,078
Discretionary trust - main source from trading	78,785	58,952,004,991	58,485	11,544,698,183
Unit trust	13,540	48,481,683,952	10,990	13,682,867,449
Deceased estate	185	25,474,202	320	27,915,078
Discretionary trust - main source from service-management	3,135	1,400,187,418	1,675	277,218,968
Other fixed trust	745	1,396,688,959	585	348,363,756
Hybrid trust	1,100	3,256,140,981	810	541,371,916
Public unit trust - unlisted	75	83,165,425,092	70	13,936,160,714
Cash management unit trust	50	29,516,237	35	12,056,093
Public unit trust - listed	40	547,646,847	30	297,151,621
Other ⁵	120	173,377,918	85	69,895,347
Total	104,585	204,433,088,327	79,270	43,610,126,203

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Trade debtors		Trade creditors	
	no.	\$	no.	\$
Discretionary trust - main source from investment	5,970	537,953,462	6,365	402,026,413
Discretionary trust - main source from trading	53,425	7,233,168,640	56,935	6,342,652,472
Unit trust	14,650	8,954,873,800	16,720	5,498,095,755
Deceased estate	75	5,784,627	70	3,388,406
Discretionary trust - main source from service-management	4,900	641,967,893	4,860	434,827,708
Other fixed trust	730	202,069,566	855	222,699,979
Hybrid trust	1,320	538,381,420	1,375	346,488,667
Public unit trust - unlisted	170	135,310,891	220	472,189,144
Cash management unit trust	35	7,358,846	40	2,363,670
Public unit trust - listed	40	25,063,557	45	19,263,801
Other ⁵	80	15,354,898	90	17,630,891
Total	81,405	18,297,287,600	87,580	13,761,626,906

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Total salary and wage expenses		Payments to associated persons	
	no.	\$	no.	\$
Discretionary trust - main source from investment	6,900	1,090,193,671	3,880	249,156,068
Discretionary trust - main source from trading	92,340	18,373,295,490	42,685	4,754,599,515
Unit trust	18,615	12,171,981,870	6,560	880,458,119
Deceased estate	150	10,068,355	35	1,532,548
Discretionary trust - main source from service-management	12,685	4,073,176,725	6,490	422,499,505
Other fixed trust	965	453,298,434	330	37,771,593
Hybrid trust	1,710	1,026,550,982	670	94,923,886
Public unit trust - unlisted	105	46,156,462	25	1,602,579
Cash management unit trust	50	10,221,547	20	1,261,778
Public unit trust - listed	50	13,862,069	20	1,595,532
Other ⁵	125	25,336,118	40	1,371,742
Total	133,690	37,294,141,723	60,760	6,446,772,865

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Other depreciating assets first deducted		Termination value of other depreciating assets	
	no.	\$	no.	\$
Discretionary trust - main source from investment	5,545	739,844,994	2,375	555,418,662
Discretionary trust - main source from trading	43,285	3,657,425,104	18,110	2,092,339,837
Unit trust	9,365	2,724,741,917	3,685	1,092,406,810
Deceased estate	85	3,033,933	60	4,395,308
Discretionary trust - main source from service-management	5,165	274,403,839	1,970	174,797,372
Other fixed trust	415	50,685,697	160	29,944,488
Hybrid trust	870	128,724,748	340	66,205,699
Public unit trust - unlisted	150	292,395,700	55	115,453,085
Cash management unit trust	25	1,015,788	10	361,045
Public unit trust - listed	30	7,943,318	15	37,317,406
Other ⁵	75	10,092,575	55	4,954,404
Total	65,010	7,890,307,613	26,830	4,173,594,116

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Section 40-880 deduction		Small business and general business tax break	
	no.	\$	no.	\$
Discretionary trust - main source from investment	1,115	7,725,712	4,045	143,242,102
Discretionary trust - main source from trading	4,815	5,947,735	43,810	1,146,835,990
Unit trust	1,875	120,016,582	7,000	271,067,848
Deceased estate	5	2,272	45	673,456
Discretionary trust - main source from service-management	480	1,093,266	5,610	108,181,389
Other fixed trust	90	15,340,841	375	11,344,978
Hybrid trust	165	1,165,920	705	22,917,827
Public unit trust - unlisted	110	40,743,165	105	5,778,489
Cash management unit trust	n.a.	n.a.	25	512,072
Public unit trust - listed	35	138,006,024	20	6,564,336
Other ⁵	5	6,120,454	25	458,931
Total	8,690	336,161,971	61,760	1,717,577,418

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Fringe benefit employee contributions		Small business entity depreciating assets ² – deduction for low cost assets (less than \$1,000)	
	no.	\$	no.	\$
Discretionary trust - main source from investment	1,675	14,103,100	880	2,664,299
Discretionary trust - main source from trading	18,520	124,761,900	18,720	57,656,151
Unit trust	2,200	25,004,706	1,605	5,495,660
Deceased estate	5	14,548	25	50,406
Discretionary trust - main source from service-management	2,160	14,790,836	1,935	5,500,438
Other fixed trust	100	1,416,913	115	586,183
Hybrid trust	295	3,504,139	225	980,741
Public unit trust - unlisted	10	85,859	10	8,282
Cash management unit trust	5	5,762	10	24,696
Public unit trust - listed	5	48,854	5	4,703
Other ⁵	15	141,205	30	60,655
Total	24,990	183,877,822	23,550	73,032,214

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Key financial information and business and professional items	Small business entity depreciating assets ² – deduction for general pool assets (less than 25 years)		Small business entity depreciating assets ² – deduction for long life pool assets (25 years or more)	
	no.	\$	no.	\$
Discretionary trust - main source from investment	2,455	43,482,780	355	1,469,714
Discretionary trust - main source from trading	41,940	931,419,712	6,210	15,024,878
Unit trust	3,235	69,729,522	430	1,631,148
Deceased estate	115	778,135	45	48,184
Discretionary trust - main source from service-management	4,080	56,233,064	360	556,115
Other fixed trust	220	4,617,856	35	113,467
Hybrid trust	405	6,950,049	40	79,841
Public unit trust - unlisted	15	163,246	5	74,816
Cash management unit trust	20	130,735	5	691
Public unit trust - listed	10	160,743	5	1,683
Other ⁵	50	445,457	5	32,392
Total	52,545	1,114,111,299	7,490	19,032,929

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Selected items, by trust type, 2009–10 income year¹

Key financial information and business and professional items	Entrepreneurs tax offset – Small business entity aggregated turnover ³		Entrepreneurs tax offset – Small business entity income ⁴	
	no.	\$	no.	\$
Discretionary trust - main source from investment	1,035	34,609,824	1,035	19,267,459
Discretionary trust - main source from trading	5,910	251,630,342	5,895	123,151,214
Unit trust	260	10,178,670	260	4,936,741
Deceased estate	90	2,433,403	90	1,193,843
Discretionary trust - main source from service-management	1,000	40,790,112	990	21,302,445
Other fixed trust	30	1,076,806	30	532,035
Hybrid trust	45	1,593,912	45	860,169
Public unit trust - unlisted	5	6,735	5	6,662
Cash management unit trust	5	265,684	5	110,672
Public unit trust - listed	5	235,585	5	70,636
Other ⁵	20	671,272	15	318,915
Total	8,405	343,492,345	8,365	171,750,791